### **Motor Vehicles**

Motor vehicles are subject to assessment under section §12-71 of the Connecticut General Statutes (CGS). If you retain ownership of an unregistered motor vehicle, you must annually file a personal property declaration with this office by November 1<sup>st</sup> pursuant to section §12-42. Please contact the Assessor's Office for the form and filing details.

#### **Motor Vehicle Assessments**

All motor vehicles registered to Greenwich on October 1<sup>st</sup> of each calendar year, are assessed according to CGS at 70% of the average retail value and will be part of the Grand List. Any vehicle registered after October 1<sup>st</sup> will be assessed in a supplemental listing.

# **Motor Vehicle Bills**

Annual Grand List tax payments on motor vehicles are due July 1<sup>st</sup> and payable without penalty by August 1<sup>st</sup>. Supplemental Grand List tax payments are due January 1<sup>st</sup> and payable without penalty by February 1<sup>st</sup>. Tax payments are due on these dates regardless of whether a bill was received by the taxpayer.

# Address Update

If you move, please update your address on your vehicle registration with the DMV.

#### **Motor Vehicle Adjustments**

An adjustment can be made if your vehicle was sold, totaled, junked, registered out-of-state, stolen and not recovered or donated during the assessment period. This credit is available if you are able to provide **one** of the following documents to the Assessor's office. Please note, if the car is leased this proof must come from the leasing company.

#### 1. A CT plate return receipt from the DMV.

- 2. A bill of sale with the signature of both buyer and seller, VIN#, year, make, model and date of transaction.
- 3. A copy of the trade-in paperwork from the auto dealership with VIN#, year, make, model and date of transaction.
- 4. A donation letter from a charitable organization with VIN#, year, make, model and date of donation.
- 5. A receipt from a junkyard/towing company with VIN#, year, make, model and date vehicle was junked.
- 6. A copy of an out-of-state car registration. Please note the vehicle title does not qualify as proof of removal unless it includes the actual registration.
- 7. A letter from your insurance company stating the following information: VIN#, year, make, vehicle model and the reason why coverage was removed i.e. sold, totaled, junked, stolen and when insurance coverage was removed. The letter must include the <u>date and reason</u> coverage was stopped on the vehicle.
- 8. A Car Fax report.

# **Deadline for Presenting Proof**

In accordance with §12-71c(b), application for credit must be made by December 31<sup>st</sup> two (2) years after the assessment date in which the credit occurred. The following chart may help illustrate this provision, which applies to vehicles on either the regular or supplemental list.

| <b>Assessment Date</b> | Deadline to<br>Present Proof |
|------------------------|------------------------------|
| October 1, 2019        | December 31, 2021            |
| October 1, 2020        | December 31, 2022            |
| October 1, 2021        | December 31, 2023            |

Failure to provide proof for an adjustment within 27 months of an assessment date forfeits the taxpayer's right to an adjustment.

#### **Plate Transfer**

Our billing is based upon active plate registrations. If you transferred a plate after October 1<sup>st,</sup> to a new vehicle during the assessment year, please make payment of the annual tax in full for the original vehicle and any balance of credit will be applied towards the supplemental vehicle tax bill.

## **Cancelation of Registration**

In order to prevent any future assessment, you must cancel the registration at the time of the disposal of the vehicle with the DMV.

# **Move Within Connecticut**

If your vehicle was registered to Greenwich as of October 1<sup>st</sup>, and you moved to another jurisdiction within the state after that date, your vehicle tax is still payable to Greenwich. Please be sure to register your vehicles with the DMV to your new municipality in a timely fashion, so that by the next October 1<sup>st</sup> you will be assessed by your new jurisdiction.

# **Leased Vehicles**

If you leased a vehicle you must contact the leasing company for an adjustment. Adjustments for leased vehicles can only be made after the leasing company has requested one from our office. Any adjusted tax bill or refund amount will then be sent to the leasing company.

# **Board of Assessment Appeals**

A taxpayer has the right to appeal their motor vehicle assessment before the Board of Assessment Appeals (BAA) each September. An appearance before the Board is required for the Board to consider your appeal. All documentation substantiating your appeal should be presented during your hearing. More information can be found at <a href="https://www.greenwichct.gov/baa">www.greenwichct.gov/baa</a>

## **Veteran Motor Vehicle Exemptions**

Veterans are entitled to a motor vehicle or real estate exemption. Please file a copy of your (DD-214) discharge papers with the Town Clerk by September 30<sup>th</sup>. Veterans can also apply the exemption to a leased vehicle. There is an additional veteran's exemption offered through the State of Connecticut if specific income requirements are met. Please contact the Assessor's Office for forms and filing details.

# **Active Military Vehicle Exemption**

Active members of the armed forces who are Connecticut residents are entitled to one exempt motor vehicle per Grand List year. Please contact the Assessor's Office for the form and filing details.

# **Early American Plates**

Vehicles that are 20 years of age or older can be registered with a special Early American license plate at the Department of Motor Vehicles. This type of registration limits the assessment on the vehicle to \$500.

# **Additional Questions?**

If you have any additional questions regarding your motor vehicle assessment or adjustment, please contact our office at (203) 622-7885, Monday through Friday 8:00 a.m. to 4:00 p.m. and one of our staff members will be happy to assist you.

# Motor Vehicle Assessment Guide



# **Assessor's Office**

Greenwich Town Hall 101 Field Point Road Greenwich, CT 06830 Phone: (203) 622-7885 Fax: (203) 618-7655 assessor@greenwichct.org

# Hours:

Monday to Friday 8:00 a.m. to 4:00 p.m.

www.greenwichct.gov